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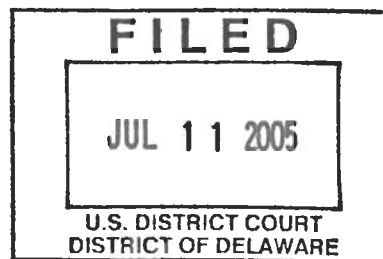
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July 8, 2005

Via FedEx

Hon. Gregory M. Sleet, U.S.D.J.
United States District Court
J. Caleb Boggs Federal Building
844 N. King Street
Room 324, Lockbox 19
Wilmington, DE 19801



RE: Integrated Health Services of Cliff Manor v. THCI: 04-910 (GMS)
In re Integrated Health Services: 03-610 (GMS)
THCI v. Abe Briarwood Corp: 04 Cv. 367 (GMS)

Dear Judge Sleet:

We are New York attorneys of counsel to IHS Long Term Care, a party interested in the three referenced related matters pending before you (the first-named a removed State Court action, the second a Bankruptcy Court appeal, and the third a civil action commenced in this Court, wherein we are of counsel to Abe Briarwood Corp.). We are in receipt of a copy of the letter to you of Robert E. Grossman, Esq., dated July 7, wherein he asks for a conference with the Court.

We certainly have no objection to a conference with Your Honor, if you think it will be helpful in resolving matters. Alternatively, if Your Honor prefers, we would be pleased to meet with a Magistrate Judge. We ask only for forty-eight hours' notice of the meeting, as interested persons are in different parts of the country.

Having said that, we find it necessary to respond to the suggestion in Mr. Grossman's letter that patient care may be in issue. Nothing could be farther from the truth. These cases involve strictly landlord-tenant issues. Patient care is not implicated. Indeed, any transition in the absence of a resolution of the issues in these lawsuits might well create a danger to the well-being of the patients.

TROUTMAN SANDERS LLP
ATTORNEYS AT LAW
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Under a Corporate Integrity Agreement entered into by our client's ultimate predecessor, Integrated Health Services, the facilities, from a patient-care point of view, are under the supervision of the Office of the Inspector-General ("OIG") of the United States Department of Health and Human Services. They are inspected regularly by Dr. David Jackson, an outside quality monitor engaged per agreement with the OIG. He has consistently found that we meet or surpass all standards for patient care. We have no objection to your contacting Dr. Jackson if you have any concern about our clients' outstanding patient care. He may be reached at 727-742-9467.

Respectfully yours,

A handwritten signature in black ink, appearing to read 'A. Alter', with a large, stylized flourish extending to the right.

Amos Alter

Cc (via FedEx):

Robert E. Grossman, Esq.
Arent Fox PLLC

Richard W. Riley, Esq.
Duane Morris LLP